



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2520 - East Otero R-1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	9,482,006	0	311,437	91,877	9,078,692	0	9,078,692	0
Support Serv-Students	2100-2199	686,842	0	0	227,293	459,549	0	459,549	0
Support Serv-Inst Staff	2200-2219, 2221-2299	379,712	0	342	0	379,370	0	379,370	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	15,703	0	0	0	0	15,703	15,703	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	309,572	0	0	0	0	309,572	0	309,572
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	850,553	0	0	0	850,553	0	850,553	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	120,765	0	0	0	0	120,765	0	120,765
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	1,505,036	0	20,656	0	0	1,484,380	1,484,380	0
Student Transportation Services	2700-2799	362,115	0	2,157	0	359,958	0	359,958	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	30	0	0	0	30	0	30	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	648,545	0	0	0	0	648,545	0	648,545
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	5,000	0	0	0	0	5,000	0	5,000
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	1,196,217	565,544	13,238	21,717	595,718	0	595,718	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	353,030	0	15,338	0	337,692	0	337,692	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		15,915,126	565,544	363,168	340,887	12,061,562	2,583,965	13,561,645	1,083,882



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
 - Food Service Special Revenue Fund (21)
 - Government Designated-Purpose Grants (22)
 - Pupil Activity Special Revenue (23)
 - Transportation (25)
 - Other Special Revenue (20: 26-29)
 - Other Enterprise (50)
 - Expendable Trust (71)
 - Private Purpose Trust (72)
 - Agency (73)
 - Pupil Activity Agency (74)
 - Other Trust and Agency (70)
 - Charter School Fund (11)
 - Risk Related Sub Fund of General Fund (18)
 - Full Day Kindergarten Mill Levy Override Fund (24)
2. All Costs = all objects
3. Food = objects 0630, 0633, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.09	9.53
Direct Costs (34 CFR 75.567)	12,567,187	13,561,645
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	480,532	1,083,882
Carry Forward: From FY 2017-2018 Data	85,626	207,987
Total Indirect Costs	566,158 (A)	1,291,869 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	13,561,645	
Actual Indirect Costs:		
Admin. Charges	1,083,882	
Carry Forward: From FY 2017-2018 Data	85,626	
Total Indirect Costs	1,169,508	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.09 X 13,561,645	961,521	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,169,508	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	207,987	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.40 %	19.69 %
Direct Costs (34 CFR 75.567)	10,850,511 (B)	12,061,562 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,293,873	2,583,965
Carry Forward: From FY 2017-2018 Data	-91,302	-209,127
Total Indirect Costs	2,202,571 (A)	2,374,838 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	12,061,562	
Actual Indirect Costs:		
Admin. Charges	2,583,965	
Carry Forward: From FY 2017-2018 Data	-91,302	
Total Indirect Costs	2,492,663	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.40 X 12,061,562	2,701,790 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,492,663 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-209,127	

* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.